

# Privilege (Sales) and Use Tax Application



<b>Check any that apply:</b>	<input type="checkbox"/> New Business	Former Owner (if applicable)	Previous City License #	License #
	<input type="checkbox"/> New Owner of Existing Business	Current City License #	Date of Change	
	<input type="checkbox"/> Name Change Only			
	<input type="checkbox"/> Location Change			

## SECTION I. BUSINESS INFORMATION

Business Name (Individual, Company or "DBA", first name first)				FEES			
Street No. (N,E,S,W) Street Name Type Ste/Apt #				Application Fee			
City State ZIP Code Area Code Business Telephone #				\$20.00			
Start Date	E-mail address	State License #	Federal ID #	License Fee (See Back) (Circle One)			
				<table border="1" style="font-size: small;"> <tr> <td style="width: 20px;">\$50</td> <td style="width: 20px;">\$25</td> <td style="width: 20px;">\$10</td> </tr> </table>	\$50	\$25	\$10
\$50	\$25	\$10					

## SECTION II. MAILING ADDRESS & PHONE NUMBER

Enter Name if Different from Section I (above) or Enter 'In-Care-Of' Name Telephone #				Total Fees (Circle One)
Street No. (N,E,S,W) Street Name Type Ste/Apt #				\$70 \$45 \$30
City State ZIP Code + 4 Fax #				For Office Use Only
				Status Code

## SECTION III. BUSINESS OWNERSHIP & RECORD LOCATION

<input type="checkbox"/> Individual <input type="checkbox"/> LLC <input type="checkbox"/> Corp. - State Inc. <input type="checkbox"/> Gen. Partnership <input type="checkbox"/> Ltd. Partnership <input type="checkbox"/> Other					
<b>Owners, Partners, LLC Members, or Officers</b> (For Additional Names, Please Attach List)	1) Name		Social Security #		
	Home Address		Title		
	City	State	ZIP Code	Phone No. ( )	
	2) Name		Social Security #		
	Home Address		Title		
	City	State	ZIP Code	Phone No. ( )	
<b>Corporate or LLC Statutory Agent</b>		Name		Phone No. ( )	
<b>Location Where Business Records Are Kept</b>		Name		Phone No. ( )	
Address		City	State	ZIP Code	

## SECTION IV. BUSINESS TYPE

<input type="checkbox"/> Retail Sales <input type="checkbox"/> Wholesaler <input type="checkbox"/> Amusement <input type="checkbox"/> Construction Contracting <input type="checkbox"/> Use Tax <input type="checkbox"/> Restaurant/Bar <input type="checkbox"/> Manufacturer <input type="checkbox"/> Commercial Rental <input type="checkbox"/> Residential Rental (# of Units _____) <input type="checkbox"/> Hotel/Motel <input type="checkbox"/> Other _____			
<b>Describe Nature of Business</b>			Contractors #
Check method you will use in submitting reports: <input type="checkbox"/> Cash Receipts <input type="checkbox"/> Accrual			# of Employees

## SECTION V. BUSINESS PREMISES STATUS

<b>Check one:</b>	Do you own your business location? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, Is this your residence? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If no, complete the following Landlord/Property Manager information			
Landlord/Property Manager Name		Address	Phone # ( )
Do you rent a portion of the business premises to another entity? <input type="checkbox"/> Yes <input type="checkbox"/> No			

I certify that the statements made in this application are true and complete to the best of my knowledge. I accept the license authorized and issued in response to this application with the condition that I report timely and pay any and all taxes due by me to the city. Incomplete forms may not be processed.

IF APPLICABLE, BE SURE ALL SALES TAX HAS BEEN PAID BY FORMER OWNER. BY LAW YOU MAY BE LIABLE FOR ANY UNPAID TAX.

Print Name	Signature	Title	Date
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**Please read all instructions. Incomplete applications cannot be processed.**



<b>MAILING ADDRESS</b>	City of Tempe Tax and License Division PO Box 5002 Tempe AZ 85280	<b>SITE ADDRESS</b>	Tax and License Division 660 S. Mill Ave. Suite 105 (Centerpoint Plaza) Tempe, AZ
<b>PHONE:</b>	(480) 350-2955	<b>FAX:</b>	(480) 350-8659
<b>WEB SITE:</b>	www.tempe.gov/salestax	<b>EMAIL:</b>	salestax@tempe.gov

**INSTRUCTIONS FOR COMPLETING THE APPLICATION**

**Fees – Application & License**

All applications must include a \$20 application fee, plus the appropriate license fee. **Circle the applicable license fee and total fee amounts being paid.**

If your estimated annual gross taxable income for Tempe is \$50,000 or more, your reporting frequency will be monthly and your license fee is \$50 per year.

If your estimated annual gross taxable income for Tempe is \$5,001 to \$49,999, your reporting frequency will be quarterly and your license fee is \$25 per year.

If your estimated annual gross taxable income for Tempe will be \$5000 or less you may request an annual reporting frequency only after you have established a 6 month reporting history.

Temporary or one-time event licenses may be issued to an individual or business that will be operating a taxable business within the city for 30 days or less. The cost for this license is \$10 plus the \$20 application fee.

Late fees of \$15 will be assessed for any business in operation 45 days or more prior to applying for a license. Prior year license and late fees will be assessed for each calendar year of operation without a license.

**Note: All Fees are nonrefundable.**

All businesses located in Tempe must be approved for zoning and building safety before a license can be issued. For zoning information call (480) 350-8331 and for building safety information call (480) 350-8341 or visit their office located at 31 E. 5<sup>th</sup> Street, Tempe, AZ 85281.

Home-based businesses are regulated by the Development Services Department.

**General Information**

If you are a new owner of an existing business, the name and Tempe license number of the previous owner must be provided. **Note: Under the Tempe Tax Code you are liable for any unpaid tax liability of the previous owner.**

A new license is required for any business that changes their ownership or changes their Tempe business location.

Licenses are permanent and subject to an annual license fee. A temporary license is issued only for a period of less than 30 days.

**Section I: Business Information**

This section is to be completed with the name, address, phone number and other information of the business operating within the City of Tempe.

**Business Name** List the business or company name and the "DBA" if it is applicable for your Tempe business operation. If you do not have a separate business name, list the owner of the business.

Property managers applying on behalf of a client should indicate the property owner's name in this section.

**Address** Enter your Tempe business location address, including the suite, unit, or apartment numbers. If you do not have a Tempe business location, list your business operation location.

If you are applying for a license for real property rental, the Tempe rental property address should be entered in this section. **Each commercial property must have a separate license. (Complete an application for each property address.)** For single-family homes, condos, or townhouses only one license is required. All properties must be listed on separate sheet.

**Business Phone** The phone number listed in this section needs to correspond with the Tempe business location.

**Start Date** Provide the date (month/day/year) of the first taxable business activity in Tempe. If you are applying for a license due to an ownership change or change of location, the start date (month/day/year) is the date of the change.

**E-mail address** Provide the E-mail address for the person who should receive general Tempe Privilege and Use Tax information updates.

**Arizona Tax License # & Federal ID#** Provide your Arizona State privilege tax and Federal Tax Identification numbers.

**Section II: Mailing Address, Phone & Fax Numbers**

This section is used for the name, address, phone and fax numbers of the person or business that will be responsible for receiving and preparing the Tempe tax reports. **Note:** As the business license and tax return mail will be sent to this address, be sure to include suite, unit, or apartment numbers.

**Section III: Business Ownership and Record Location**

This section is used for the type of ownership of a business and to list the owners, partners, or another office of the business.

**Ownership** Indicate the ownership type. Corporations need to indicate the state in which they were incorporated.

**Owners/Partners/LLP/LLC Members or Officers** All corporations must provide a list of officers as well as statutory agent information. LLCs must provide a list of members. General partnerships and LLPs must provide a list of all partners. For each person, their social security number, business title, home address and home phone number are required (not the business address and phone). Indicate if phone numbers provided are unpublished. P.O. Box numbers are not acceptable for home addresses.

**Statutory Agent** The name, address, and phone number of your Statutory Agent is required. If you have nexus in Arizona, an Arizona agent must be listed.

**Records Location** Complete this section if the business records are not kept at the location listed in Section II.

**Section IV: Business Type**

Check all types of business activity that you will be conducting in Tempe. If "Other," describe.

Provide a detailed description of your business activity. If your activity is retail sales, list the type of items sold. If your activity is construction contracting, list the type of construction performed. A contractor must also list their Arizona Registrar of Contractors number.

**Method of Reporting** Mark cash receipts if you recognize income based upon the date you receive the funds. Mark accrual if you recognize income based upon when the income is earned.

Provide the total number of employees you anticipate will be located in Tempe.

**Section V: Business Premises Status**

Indicate whether or not you own your business location. If you answer "No," provide the name of the legal owner or property manager, their mailing address and phone number.

Indicate if your business location is also your residence. If you are operating your business from your home, you will be required to receive, review, sign and return the Home Occupation (zoning) Requirements document.

Indicate if you are renting or leasing a portion of the business premises to another person or business.

Sign and mail the application along with your application fee and annual license fee.